മിസ്റ്റർ ബി. വി. കെ. മേനോൻ: കഴിഞ്ഞ കൊല്ലത്തിൽ ഈ ചിലവുകളുടെ കണക്കുകളൊക്കെ കിട്ടിയിരുന്നില്ല. അതുകൊണ്ട ബഡ്ജറ്റിൽ ചേർത്തില്ല. ഇപ്പോഴാണ് അതിന്റെ ചിലവുകളുടെ ബില്ലുകളൊക്കെ വന്നതു്.

മിസ്റ്റർ ജി. എസ്സ്. ധാരാസിഗ്: അങ്കപ്പാടെ കഴിഞ്ഞ എലക്ഷനു എത്ര ബാലട്ട് ബാക്സ് ഉണ്ടായിരുന്നു?

മിസ്റ്റർ എ. മാധവ പ്രഭ: നൂറ്റമ്പതു പുതിയ ബാക്സ് ഉണ്ടായിരുന്നു.

മിസ്റ്റർ ജി. എസ്സ്. ധാരാസിഗ്: അതിനു ഫൈ൦൦൦ രൂപ ചിലവായൊ?

മിസ്റ്റർ എ. മാധവപ്രഭ: അതിനു ഫൈ൦൦൦ രൂപയും പിന്നെ പെയിൻറിംഗ് ചാർജ്ജും ആയിട്ടുണ്ടു്.

മിസ്റ്റർ പുതുർ അച്യുതമേനോൻ: പെയിൻറിംഗ് ഉണ്ടായിരുന്നൊ?

മിസ്റ്റർ എ. മാധവ പ്രഭ: ഉവ്വു്.

മിസ്റ്റർ ജി. എസ്സ്. ധാരാസിഗ്: അതു മരം കൊണ്ടാണൊ ഉണ്ടാക്കിയതു്?

മിസ്റ്റർ എ. മാധവ പ്രഭ: അതെ, തേക്കു കൊണ്ടാണുണ്ടാക്കിയതു്.

മിസ്റ്റർ പി. മാണി: ഇതിന്റെ ചിലവൊക്കെ കഴിഞ്ഞ കൊല്ലത്തിൽതന്നെ പാസാക്കാൻ സാധിച്ചില്ലെ?

മിസ്റ്റർ എ. മാധവ പ്രഭ: ഇല്ല.

Demand put and carried

10. 38-Income-tax—Contingencies—Law charges

Mr. B. V. K. Menon *(Chief Secretary to Government)*: I rise to move for an additional allotment of Rs. 4,250 under "38-Income-tax—Contingencies—Law Charges". In consultation with the Advocate-General of this Government we had to engage the services of the Advocate-General of Madras in an Income-tax reference and this amount represents the expenditure involved, towards the engagement of his services. This includes his fees, travelling expenses, junior's fees, etc. I am afraid that this amount will not be sufficient and I will be coming for another amount the day after tomorrow on the same item.

Mr. Jos. K. Varghese *(Trichur-South)*: What was the case?

Mr. M. Sivarama Menon *(Advocate-General)*: The Income Tax Commissioner is contending for the position that he has got absolute powers of revision under section 43 of the Act, uncontrolled by the provisions contained in section 44. His view is that he has a sort of concurrent jurisdiction to exercise by way of revision the powers of the Income Tax Officer under section 44. This is a position which has attracted the attention of certain British Indian High Courts and even of the Privy Council. I differed from the views of the Income Tax Commissioner in certain respects on the facts of this case. The question is of supreme importance in the Department. He asked me on being informed of my views whether the engagement of an expert would not be desirable. I had absolutley no objection and we agreed that an expert on Income Tax Law may be briefied to serve the interests of the Government. He therefore moved the Government for engaging the services of the Advocate General, Madras. The case has been argued in the High Court by the Advocate General of Madras for two days.

മിസ്റ്റർ ജോസ് കെ. വർഗീസ്: നമ്മളുടെ അഡ്വോക്കേറ്റ് ജനറലിന്റെ ഉപദേശം വെച്ചിട്ട് അതിലും വലിയ ഉപദേശത്തിനു ശ്രമിച്ചതാണോ?

മിസ്റ്റർ എം. ശിവരാമമേനോൻ: അങ്ങിനെയല്ല. ഇൻകം ടാക്സിനെ സംബന്ധിക്കുന്ന കാര്യം വലിയ ബുദ്ധിമുട്ടുള്ളതാണു്. അതിനാൽ ആ നിയമത്തെ സംബന്ധിച്ചു പ്രത്യേക പാണ്ഡിത്യമുള്ള ഒരാളെ വരുത്തുന്നതു നല്ലതാണെന്നു ഞങ്ങൾ ആലോചിച്ചു. എന്നേക്കാൾ വിദഗ്ദ്ധനായ ഒരാളെ കൊണ്ടുവരികയല്ലേ വേണ്ടതു്? അങ്ങിനെയാണു് അദ്ദേഹത്തെ വരുത്താൻ കാരണം. അതിൽ തെറ്റില്ല.

Rao Sahib K. Ayyappan *(Ezhuvas-Kanayannur)*: Was the difficulty due to law?

Mr. M. Sivarama Menon *(Advocate-General)*: Yes. On account of the interpretation of the law.

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Rao Sahib K. Ayyappan *(Ezhuvas-Kanayannur):* Then cannot the Government change the law if it is detrimental to the Government?

Mr. M. Sivarama Menon *(Advocate-General):* That can be considered after running the decision of the question.

Mr. K. T. Achyuthan *(Ezhuvas-Mukundapuram):* May I know who is the expert?

Mr. M. Sivarama Menon *(Advocate-General):* The Advocate-General of Madras.

Mr. K. T. Achyutan *(Ezhuvas-Mukundapuram):* What was the necessity to bring him?

Mr. M. Sivarama Menon *(Advocate-General):* Being a difficult case in which I differed from the views of the Income-Tax Commissioner, an expert was engaged.

Demand put and carried

11. Labour—Employment Exchange

Mr. C. J. Mathew *(Secretary to Government):* I rise to move for an additional allotment of Rs. 4,000 under "Labour-Employment Exchange". In connection with the re-settlement and re-employment of Technical Ex-service personnel, Government have organised an Employment exchange on the lines of similar institutions in British India. The Inspector of Factories and Boilers was till recently in charge of this Exchange with a Typist-clerk to assist him. Consistent with the increased activities of the Exchange it was considered necessary to have a separate officer as the Manager of the Exchange and with this object a candidate as the Manager of the Exchange with effect from 6th Vrischigam 1121. The Employment Exchange is now attached to the Labour Department. For the systematic and efficient working of the Exchange additional staff and equipments are necessary. There is no provision for this in the current year's budget. An additional allotment of Rs. 4,000 as detailed below, is therefore necessary. The establishment will be temporary for the present. Provision for the pay and allowances of the Manager and the existing Typist-clerk has already been made in the Labour Budget.

Clerks 2 on Rs. 40—60 each Peons 2 on Rs. 12 Dearness and Town allowances for do.		Rs. 1,095
		Rs.
Printing charges	..	1,500
Furniture	..	1,000
Office expenses	..	225
Stationery	..	100
Miscellaneous	..	80
		4,000

I request that the grant may be made.

Mr. P. Mani *(Kanayannur):* What is the number of Technical Ex-service personnel.

Mr. K. S. Raghavan *(Secretary to Government):* About 19,000 have gone for war service from our State.

Mr. P. Mani *(Kanayannur):* Are they technical experts?

Mr. K. S. Raghavan *(Secretary to Government):* No. That number includes all those who have gone for war service.

Mr. P. Mani *(Kanayannur):* What has the exchange done already?

Mr. K. S. Raghavan *(Secretary to Government):* The exchange has not yet commenced regular work. It may commence work by February 15th.

Mr.P.Mani *(Kanayannur):* What is your proposal. Where are you going to employ these people?

Mr. K. S. Raghavan *(Secretary to Government):* For that the Manager has to see whether there are any vacancies in the factories and other institutions.

Mr.B.V.K.Menon *(Chief Secretary to Government):* The idea is not that the Government will be employing all these people. The idea is that they will find out whether there are any vacancies in the various industrial houses including Government services for those people. Suppose a carpenter is required. There are a number of carpenters wanting employment. One man can be sent over there.

Mr. P. Govinda Menon *(Ernakulam):* Can the House have some rough idea as to the number of persons belonging to the category here—the technical Ex-service personnel?

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